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ORDINARY

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(CHAITRA 19, 1943 SAKA)

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Part IV

**Correction Slips, Republications and
Replacements**

Nil

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF INDUSTRIES AND COMMERCE

(Administration Branch-1)

NOTIFICATION

The 23rd March, 2021

No. G.S.R. 40/Const./Art.309/Amd (1)/2021.- In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, all other powers enabling him in this behalf, the Governor of Punjab is pleased to amend the Punjab Industries Non-Technical (Group-A) Service Rules, 2005, namely:-

RULES

1. (i) These rules may be called the Punjab Industries Non-Technical (Group-A) Amendment Service Rules, 2021.
- (ii) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Industries Non-Technical (Group-A) Service Rules, 2005 (herein referred to as the said rules), in Appendix 'A'-
 - (i) for serial No.1 and entries relating thereto, the following shall be substituted, namely:-

"1 Additional Director (Administration), (Policy Implementation Unit) (MSME/Technical).	-	-	3	15600-39100 +8400 (G.P.)".
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 - (ii) Serial No.3-entries relating thereto, the following shall be substituted, namely:-

"3 Deputy Director Industries or General Manager, District Industries Centres.	-	-	27	15600-39100 +5400 (G.P.)
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- 4 Serial No. 4-entries relating thereto, shall be omitted."
3. In the said rules, in Appendix 'B', serial No.1 entries relating to the post of Additional Director Industries (Rural Industrialization) shall be substituted with Additional Director (Administration), Additional Director Policy

Implementation Unit (PIU) and Additional Director (MSME/ Technical).

4. In the said rules, in Appendix 'B', serial No.4 entries relating to the post of Information Officer shall be omitted.

ALOK SHEKHAR,

Principal Secretary to Government of Punjab,
Department of Industries and Commerce.

Chandigarh

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 22nd March, 2021

No. S.O. 34/P.A.3/2020/S.1/2021.-In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Amendment) Act, 2020 (Punjab Act. No. 3 of 2020) and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to appoint the 1st day of September, 2019, as the date on which the provisions of section 13 the said Act, shall come into force.

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 35/P.A.5/2017/S.164/2021.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to appoint the 24th day of September, 2019, as the date on which the provisions of rules 10, 11, 12 and 26 of the Punjab Goods and Services Tax (Amendment) Rules, 2019, published vide Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(31)/2019, dated the 29th October, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 29th October, 2019, shall come into force.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 36/P.A.5/2017/S.148/2021.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereinafter referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (Central Act 18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish reconciliation statement in FORM GSTR-9C to the Punjab Goods and Services Tax Rules, 2017 under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:

"Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

3. This notification shall be deemed to have come into force on and with effect from 16th March, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 37/P.A.5/2017/S.50/2021.- In exercise of the powers conferred by sub-section (1) of section 50 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.24 /P.A.5/2017/Ss.50, 54 and 56/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:—

AMENDMENT

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: —

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:—

Table

S. No.	Class of registered persons	Rate of interest	Tax period	Condition
(1)	(2)	(3)	(4)	(5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020

2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from 20th day of March, 2020.

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to

Government of Punjab,

Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 38/P.A.5/2017/S.128/2021.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.61/P.A.5/2017/S.128/Amd./2019, dated the 9th May, 2019, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 24th June, 2019, namely:-

AMENDMENT

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:-

Table

S. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020

	April, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
3. Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
	March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
	April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.”.
2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.		

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 39/P.A.5/2017/S.128/2021.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.13/P.A.5/2017/S.128/2018, dated the 27th February, 2018, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 7th March, 2018, namely:—

AMENDMENT

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from 3rd day of April, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 40/P.A.5/2017/S.148/2021.-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.66/P.A.5/2017/S.148/2019, dated the 31st May, 2019, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 24th June, 2019, namely:-

AMENDMENT

In the said notification,-

(i) in the second paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Punjab Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

(ii) in the third paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Punjab Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from 3rd day of April, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 41/P.A.5/2017/S.168A/2017.-In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor of Punjab, on the recommendations of the Council, is pleased to notify, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2020, including for the purposes of--

- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Act stated above; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Act stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below -

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above;

(ii) where an e-way bill has been generated under rule 138 of the Punjab Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 42/ZP.A.5/2017/S.164/2021.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) read with clause (c) of rule 9 and rule 25 of the Punjab Goods and Service Tax (Amendment), Rules, 2019 (hereinafter referred to as the rules), made vide Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(31)/2019, dated the 29th October, 2019, published in the Punjab Government Gazette, (Extraordinary) Part III, dated the 29th October, 2019, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to appoint the 21st day of April, 2020, as the date from which the said provisions of the rules, shall be deemed to have come into force.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 43/P.A.16/2020/S.1/2021.- In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Second Amendment) Act, 2020 (Punjab Act No. 16 of 2020) and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to appoint the 18th day of May, 2020, as the date from which the provisions of section 11 of the said Act, shall be deemed to have come into force.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 44/P.A.5/2017/S.164/2021.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) read with rule 3 of the Punjab Goods and Services Tax (Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide Notification No. GSR 77/PA5/2017/S.164/Amd, (36)/ 2020, dated the 28th September, 2020, published in the Punjab Government Gazette, (Extraordinary) Part III, dated the 5th October, 2020, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint the 8th day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 45/P.A.5/2017/S.168A/2021 .- In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor of Punjab, on there commendations of the Council, is pleased to notify that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 46/P.A.16/2020/S.1/2021.- In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Second Amendment) Act, 2020 (Punjab Act No. 16 of 2020) and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to appoint the 18th day of May, 2020, as the date from which the provisions of sections 2 and 13 of the said Act, shall be deemed to have come into force.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 47/PGSTR/2017/R.46/2021.-In exercise of the powers conferred by the first proviso to rule 46 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.23 /PGSTR/2017/R.46/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette, (Extraordinary) Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, after the first proviso, the following proviso shall be inserted, namely, -

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

S.No. (1)	Chemical name (2)	HSN Code (3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2	Dimethyl propylphosphonate	29313200
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl] methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100

7	Diethyl ethylphosphonate	29313300
8	Methylphosphonic acid with (aminoiminomethyl) urea (1: 1)	29313800
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14	2-(N,N-Diisopropylamino)ethanol	29221800
15	2-(N,N-Diethylamino)ethanethiol	29306000
16	Bis(2-hydroxyethyl)sulfide	29307000
17	2-(N,N-Dimethylamino)ethanethiol	29309092
18	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19	3-Quinuclidinol	29333930
20	R-(-)-3-Quinuclidinol	29333930
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide	29313900
22	Propylphosphonic dichloride	29313900
23	Methylphosphonic dichloride	29313900
24	Diphenyl methylphosphonate	29313900
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26	Methylphosphonic acid	29313900
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30	Bis (polyoxyethylene) methylphosphonate	39072090
31	Poly(1,3-phenylene methyl phosphonate)	39119090

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32.	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000
35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400
40.	Trimethyl phosphite	29202300
41.	Triethyl phosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

2. This notification shall be deemed to have come into force with effect from the 1st day of December, 2020.

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to

Government of Punjab,

Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd March, 2021

No. S.O. 48/P.A.16/2020/S.1/2021.- In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Second Amendment) Act, 2020 (Punjab Act No. 16 of 2020) and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to appoint the 1st day of January, 2021, as the date from which the provisions of sections 3, 4, 5, 6, 7, 8, 9, 10 and 14 of the said Act, shall be deemed to have come into force.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.